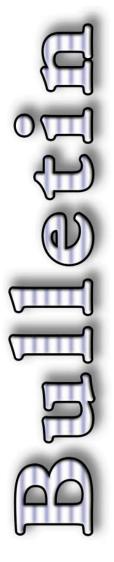
Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134 www.tax.utah.gov





Tax Bulletin 12-08

Effective Date: Jan. 1, 2009

Re: Items Shipped into Utah by Non-nexus Sellers

Utah has changed its sales and use tax laws. Effective Jan. 1, 2009, sales of items shipped into Utah by non-nexus sellers must be taxed at the full combined rate for the delivery location. The state-wide rate of 5.9 percent no longer applies.

For example, starting January 1, 2009, the sale of an item shipped to:

- Salt Lake City will be taxed at the rate of 6.85 percent.
- Provo will be taxed at the rate of 6.75 percent.
- St. George will be taxed at the rate of 6.25 percent.

See the rate table at tax.utah.gov/sales/ to find the exact rate for all locations.

New Filing Requirement

You currently file form TC-62S with no schedules. For periods starting Jan. 1, 2009, you must report sales on form TC-62M with Schedule B. If you sell grocery food, you must also file Schedule BG. We will send you the correct forms, or you may find them online at tax.utah.gov/forms.

Form Number	Form Name
TC-62S	Sales and Use Tax Return for Single Place of Business
TC-62M	Sales and Use Tax Return for Multiple Places of Business
Schedule B	Sales of Non-food and Prepared Food from Places Other Than Fixed Utah Locations
Schedule BG	Sales of Grocery Food from Places Other Than Fixed Utah Locations

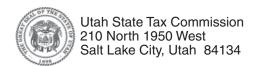
You may file your sales tax return and pay online at tax.utah.gov/online.



QUESTIONS...

─ E-mail: taxmaster@utah.gov

Internet: tax.utah.gov Phone: 801-297-2200 Toll Free: 1-800-662-4335 TDD: 801-297-2020



PRSRT STD U.S. Postage PAID Salt Lake City, UT Permit #4621

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit tax.utah.gov.